

Program Budget Comparison

The following table summarizes the total proposed budget by year, type of expenditure, and source of funding.

Program Budget Comparison								
Budget Item	Base Fiscal 2014	Approp. Fiscal 2015	Budget Fiscal 2016	Budget Fiscal 2017	Biennium Fiscal 14-15	Biennium Fiscal 16-17	Biennium Change	Biennium % Change
FTE	78.82	78.82	76.12	76.12	78.82	76.12	(2.70)	(3.43)%
Personal Services	4,993,780	5,561,210	5,720,363	5,724,307	10,554,990	11,444,670	889,680	8.43 %
Operating Expenses	6,193,252	6,453,133	10,087,755	10,058,948	12,646,385	20,146,703	7,500,318	59.31 %
Equipment & Intangible Assets	63,630	65,751	63,630	63,630	129,381	127,260	(2,121)	(1.64)%
Capital Outlay	0	0	0	0	0	0	0	0.00 %
Grants	0	0	0	0	0	0	0	0.00 %
Transfers	91,119	168,992	169,342	169,342	260,111	338,684	78,573	30.21 %
Total Costs	\$11,341,781	\$12,249,086	\$16,041,090	\$16,016,227	\$23,590,867	\$32,057,317	\$8,466,450	35.89 %
State/Other Special Rev. Funds	11,218,705	12,051,919	12,871,513	12,861,665	23,270,624	25,733,178	2,462,554	10.58 %
Federal Spec. Rev. Funds	123,076	197,167	3,169,577	3,154,562	320,243	6,324,139	6,003,896	1,874.79 %
Total Funds	\$11,341,781	\$12,249,086	\$16,041,090	\$16,016,227	\$23,590,867	\$32,057,317	\$8,466,450	35.89 %

Program Description

The Administration Division manages the administrative branch of the department. This branch is responsible for providing consistent, quality direction to the division and regions throughout the agency. The division is centralized to provide services including accounting, information technology services, fiscal management and budget preparation, procurement and property management, management of federal aid, maintenance of internal control procedures, sale of hunting, fishing and other recreational licenses, and maintenance of biological and GIS applications.

(Note: During the 2013 Legislative Session, the information technology activities were in a separate program.)

Program Highlights

Administration Division Major Budget Highlights
<ul style="list-style-type: none"> The proposed budget increases 36% or \$8.4 million primarily due to reorganization which eliminated the Information Technology Division and relocated its activities into this program. The budget includes a request of \$3.0 million in federal Pittman Robertson authority for future unnamed projects
Major LFD Issues
<ul style="list-style-type: none"> Providing federal authority for unnamed projects does not allow input from the legislature on how that authority should be used

Program Discussion -

The following table highlights the differences between the FY 2015 appropriations as shown in the main table and the FY 2015 legislative appropriations used for purposes of the budget base.

The table below illustrates the elimination of the Information Technology Services Division. These funds were transferred to the Administration Division.

FY 2015 Appropriation Transactions - Department of Fish, Wildlife & Parks						
Program	Legislative Appropriation	Legislative Approp OTO	Program Transfers	Reorgs	Total	Executive Implementation
01 INFORMATION SERVICES DIV	\$4,508,333			(\$2,443,745)		-
01 INFORMATION SERVICES DIV				(1,980,955)		
01 INFORMATION SERVICES DIV				(53,111)		
01 INFORMATION SERVICES DIV				(80,000)		
01 INFORMATION SERVICES DIV				(10,692)		
01 INFORMATION SERVICES DIV			\$60,170			
Program Total	\$4,508,333	-	\$60,170	(\$4,568,503)		-

Below are the transactions for the Administration program. Note that the positive adjustments under reorganization represent those functions and employees that were transferred into this program, the reductions indicate what was transferred out. The agency moved the Directors Office, Land Section, Legal and Human Resources to Department Management.

FY 2015 Appropriation Transactions - Department of Fish, Wildlife & Parks						
Program	Legislative Appropriation	Legislative Approp OTO	Operating Plan	Program Transfers	Reorgs	Total Executive Implementation
09 ADMINISTRATION	\$9,641,091				\$13,076	\$12,179,744
09 ADMINISTRATION					18,819	
09 ADMINISTRATION					2,804,316	
09 ADMINISTRATION					1,882,852	
09 ADMINISTRATION					53,111	
09 ADMINISTRATION					80,000	
09 ADMINISTRATION					10,692	
09 ADMINISTRATION					135,943	
09 ADMINISTRATION					5,547	
09 ADMINISTRATION					(1,912,788)	
09 ADMINISTRATION					(430,429)	
09 ADMINISTRATION					(70,078)	
09 ADMINISTRATION					(13,218)	
09 ADMINISTRATION					(20,975)	
09 ADMINISTRATION					(3,375)	
09 ADMINISTRATION				\$42,330		
09 ADMINISTRATION				(57,170)		
09 ADMINISTRATION			(\$10,177)			
09 ADMINISTRATION			(603)			
09 ADMINISTRATION			(824)			
09 ADMINISTRATION			(826)			
09 ADMINISTRATION			(11,829)			
09 ADMINISTRATION			601			
09 ADMINISTRATION			2,013			
09 ADMINISTRATION			8,166			
09 ADMINISTRATION			824			
09 ADMINISTRATION			826			
09 ADMINISTRATION			11,829			
Program Total	\$9,641,091	-	-	(\$14,840)	\$2,553,493	\$12,179,744

The executive implementation number is lower on this chart than the main program table. This is due to \$69,342 being reverted as part of the department reorganization.

Comparison of FY 2014 Actual to FY 2015 Appropriations

The Administration Division expended \$11.3 million in FY 2014, or 118% of the FY 2015 legislative budget. This was due to the transfer of of the information technology services into this division.

Funding

The following table shows proposed program funding by source from all sources of authority.

Department of Fish, Wildlife & Parks, 09-Administration Funding by Source of Authority						
Funds	HB2	Non-Budgeted Proprietary	Statutory Appropriation	Total All Sources	% Total All Funds	
General Fund	0	0	0	0	0.00 %	
02051 Private Contracts & Grants	0	0	0	0	0.00 %	
02086 Mountain Sheep Account	64,000	0	0	64,000	0.25 %	
02112 Moose Auction	4,666	0	0	4,666	0.02 %	
02176 Mountain Goat Auction	3,000	0	0	3,000	0.01 %	
02408 Coal Tax Trust Account	0	0	0	0	0.00 %	
02409 General License	25,302,046	0	0	25,302,046	98.32 %	
02411 State Parks Miscellaneous	0	0	0	0	0.00 %	
02469 Habitat Trust Interest	0	0	0	0	0.00 %	
02547 Search & Rescue	200,000	0	0	200,000	0.78 %	
02559 Mule Deer Auction	2,800	0	0	2,800	0.01 %	
02560 Elk Auction	6,666	0	0	6,666	0.03 %	
02600 Hunters Against Hunger	150,000	0	0	150,000	0.58 %	
State Special Total	\$25,733,178	\$0	\$0	\$25,733,178	66.36 %	
03097 Fedl Fish(W/B) Wildlife(P/R)	6,121,423	0	0	6,121,423	96.79 %	
03129 USFWS SECTION 6	0	0	0	0	0.00 %	
03403 Misc. Federal Funds	202,716	0	0	202,716	3.21 %	
03408 State Wildlife Grants	0	0	0	0	0.00 %	
Federal Special Total	\$6,324,139	\$0	\$0	\$6,324,139	16.31 %	
06501 Duplicating Center	0	138,607	0	138,607	2.06 %	
06502 Equipment Enterprise Fund	0	6,430,439	0	6,430,439	95.70 %	
06503 F & G Warehouse Inventory	0	150,217	0	150,217	2.24 %	
Proprietary Total	\$0	\$6,719,263	\$0	\$6,719,263	17.33 %	
Total All Funds	\$32,057,317	\$6,719,263	\$0	\$38,776,580		

This program is funded with 80% general license dollars, the remainder are other state special funds and federal authority.

Budget Summary by Category

The following summarizes the total budget utilizing the FY 2015 Legislative base, present law adjustments, and new proposals.

Budget Summary by Category								
-----General Fund-----					-----Total Funds-----			
Budget Item	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget	Leg. Budget Fiscal 2016	Leg. Budget Fiscal 2017	Leg. Biennium Fiscal 16-17	Percent of Budget
2015 Budget	0	0	0	0.00 %	9,641,091	9,641,091	19,282,182	0.00 %
PL Adjustments	0	0	0	0.00 %	3,329,999	3,295,136	6,625,135	0.00 %
New Proposals	0	0	0	0.00 %	3,070,000	3,080,000	6,150,000	0.00 %
Total Budget	\$0	\$0	\$0		\$16,041,090	\$16,016,227	\$32,057,317	

Present Law Adjustments -

The "Present Law Adjustments" table shows the changes from FY 2015 legislative appropriation to the budget proposed by the executive. PSPL adjusts all personal services. LGPL provides for adjustments to other expenditures such as operating expenses. Each is discussed in the narrative that follows. Total funds in the Present Law Adjustments table do not include proprietary funds budgeted in House Bill 2.

Present Law Adjustments									
-----Fiscal 2016-----					-----Fiscal 2017-----				
FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 98 - LEG. Personal Services Present Law									
0.00	0	1,310,290	(77,916)	1,232,374	0.00	0	1,154,969	81,349	1,236,318
DP 99 - LEG. Present Law									
0.00	0	1,913,936	183,689	2,097,625	0.00	0	2,049,409	9,409	2,058,818
Grand Total All Present Law Adjustments									
0.00	\$0	\$3,224,226	\$105,773	\$3,329,999	0.00	\$0	\$3,204,378	\$90,758	\$3,295,136

DP 98 - LEG. Personal Services Present Law -

The Personal Services Present Law Adjustments (PSPL) in the table below includes all present law adjustments related to personal services, including statewide present law personal services adjustments. This adjustment has been broken out by some of its component parts for a more detailed understanding of the adjustments. FY 2016 and FY 2017 contain the reductions in FTE made by the executive to implement the boilerplate language in HB 2.

Personal Services Present Law Adjustments					
FY 2016					
	FTE	General Fund	State Special	Federal Special	Total Funds
CP 98 PSPL Item					
State Share Health Insurance	76.12	-	\$35,773	\$1,221	\$36,994
Executive Implementation of 2015 Pay Increase		-	95,020	2,782	97,803
Fully Fund 2015 Legislatively Authorized FTE		-	131,561	520	132,081
Other	0.00	-	1,035,234	(69,737)	965,496
Personal Services Present Law Adjustments	76.12	-	\$1,297,588	(\$65,214)	\$1,232,374
FY 2017					
	FTE	General Fund	State Special	Federal Special	Total Funds
CP 98 PSPL Item					
State Share Health Insurance	76.12	-	\$35,773	\$1,221	\$36,994
Executive Implementation of 2015 Pay Increase		-	95,020	2,782	97,803
Fully Fund 2015 Legislatively Authorized FTE		-	131,561	520	132,081
Other	0.00	-	1,039,668	(70,227)	969,440
Personal Services Present Law Adjustments	76.12	-	\$1,302,022	(\$65,704)	\$1,236,318

Other portions of the personal services adjustments include increases in longevity and fund the employees transferred from the Information Technology Division.

DP 99 - LEG. Present Law -

The following table outlines various components of the changes included in the LGPL adjustments.

Legislative Present Law Adjustments				
FY 2016				
	General Fund	State Special	Federal Special	Total Funds
CP 99 Item				
Technology Upgrades		\$280,690		\$280,690
Search and Rescue Funds		78,223		78,223
Other	-	1,555,023	183,689	1,738,712
Legislative Present Law Adjustments	\$0	\$1,913,936	\$183,689	\$2,097,625
FY 2017				
	General Fund	State Special	Federal Special	Total Funds
CP 99 Item				
Technology Upgrades		280,690		\$280,690
Search and Rescue Funds		78,223		78,223
Other	-	1,690,496	9,409	1,699,905
Legislative Present Law Adjustments	\$0	\$2,049,409	\$9,409	\$2,058,818

The other adjustments can be attributed increased fixed cost, and support of employees transferred from the Information Technology Services Division.

New Proposals -

Total funds in the New Proposals table do not include proprietary funds budgeted in House Bill 2.

New Proposals										
-----Fiscal 2016-----						-----Fiscal 2017-----				
	FTE	General Fund	State Special	Federal Special	Total Funds	FTE	General Fund	State Special	Federal Special	Total Funds
DP 900903 - Federal Pittman Robertson Funds										
	0.00	0	0	3,000,000	3,000,000	0.00	0	0	3,000,000	3,000,000
DP 900904 - Hunters Against Hunger										
	0.00	0	70,000	0	70,000	0.00	0	80,000	0	80,000
Total	0.00	\$0	\$70,000	\$3,000,000	\$3,070,000	0.00	\$0	\$80,000	\$3,000,000	\$3,080,000

DP 900903 - Federal Pittman Robertson Funds -

The executive requests a one-time-only restricted budget of \$3,000,000 of federal special revenue for additional federal Pittman-Robertson appropriation authority. This will allow FWP to use the additional federal dollars available to Montana on eligible projects that may arise.

**LFD
COMMENT**Eligible projects that **may** arise:

The executive is asking for open federal authority without a specific purpose. This provides the agency the ability to fund eligible projects without input from the legislature. If projects become available the agency can utilized the budget amendment process to acquire the authority. This activity is reported to the Legislative Fiscal Division and the Legislative Finance Committee for review and comment.

DP 900904 - Hunters Against Hunger -

The executive requests \$70,000 in FY 2016 and \$80,000 in FY 2017 to enter into a contract with non-profit organizations (MT Food Bank) to process and distribute wild game meat to those in need. SB 123 (2013) established the Hunters Against Hunger program to provide for optional donations on certain hunting licenses.

Other Issues -

The Administration Division provides the following functions funded with proprietary funds. These programs are described separately along with a discussion of the program expenses, revenues, and rates being requested to finance the program:

- Duplicating Center
- Vehicle Fund
- Supply Warehouse

Fund 06501 Duplicating Center*Program Description*

The department's duplicating center provides duplicating and bindery services to department employees. The duplicating center has 1.00 FTE and whenever the demand for services becomes too great or a particular job is considered too large, the excess jobs are taken to Publications and Graphics in the Department of Administration to be completed.

Revenues and Expenses

Revenues are generated from charges on a per page basis for both copying and binding.

Expenses recovered in the rates are the personal services of 1.00 FTE, operating expenses, and the raw materials needed for duplicating.

Rates and Rate Explanation

Rates have been historically adjusted based on the need to increase or decrease the cash balances in the account. Prior to requesting new rates, a review of the cash balance is completed. At FYE 2014, the cash balance was (\$1,961).

Item	FY2014	FY2015	FY2016	FY2017
Copies				
1-20	\$0.065	\$0.070	\$0.070	\$0.070
21-100	\$0.050	\$0.055	\$0.055	\$0.055
101-1,000	\$0.045	\$0.050	\$0.050	\$0.050
1,001-5,000	\$0.040	\$0.045	\$0.045	\$0.045
Color- per sheet	\$0.25	\$0.25	\$0.25	\$0.25
Binding				
Collating - per sheet	\$0.010	\$0.010	\$0.010	\$0.010
Hand Stapling - per set	\$0.020	\$0.020	\$0.020	\$0.020
Saddle Stitch - per set	\$0.035	\$0.035	\$0.035	\$0.035
Folding - per sheet	\$0.010	\$0.010	\$0.010	\$0.010
Punching - per sheet	\$0.005	\$0.005	\$0.005	\$0.005
Cutting - per minute	\$0.600	\$0.600	\$0.600	\$0.600

Changes in Level and Fees and Charges

No changes in services or fees are proposed.

Projected Fund Balance, Including Cash Fluctuations

A portion of the program's fund balance has been reserved for the duplicating center's equipment and inventory. At FYE 2014 the fund value was \$6,413.18 and the fund had \$16,756 in inventory.

Field projects are billed monthly for the services provided during the month. The workload is fairly consistent so there is little fluctuation in cash balances except when additional inventory is purchased.

Working Capital and Fees Commensurate Analysis

The 60-day working capital requirement provides sufficient cash to fund on-going operations of this program. Rates have been historically adjusted based on the need to increase or decrease the cash balance in the account. Prior to requesting new rates, a review of the cash balance is completed. At FYE 2014, the cash balance was \$1,961. The rate methodology attempts to determine a rate for various duplicating and bindery services that allow the fund to recover both the cost of the raw materials and all associated personal services and operating costs. Rates have been historically adjusted based on the need to increase or decrease the cash balance.

2017 Biennium Report on Internal Service and Enterprise Funds						
Agency # 52010	Agency Name: Department of Fish, Wildlife & Parks		Program Name: Administration			
	Fund Fund Name 06501 Duplicating Center					
	Actual FY12	Actual FY13	Actual FY14	Budgeted FY15	Budgeted FY16	Budgeted FY17
Operating Revenues:						
Fee and Charges						
Fee Revenue A	80,880	59,752	58,326	70,000	70,000	70,000
Total Operating Revenues	80,880	59,752	58,326	70,000	70,000	70,000
Expenses:						
Personal Services	40,359	41,264	42,970	44,000	44,000	44,000
Other Operating Expenses	37,987	26,766	21,370	20,000	20,000	20,000
Total Operating Expenses	78,346	68,030	64,340	64,000	64,000	64,000
Operating Income (Loss)	2,534	(8,278)	(6,014)	6,000	6,000	6,000
Nonoperating Revenues:						
Nonoperating Expenses:						
Total Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Income (Loss) Before Contributions and Transfers	2,534	(8,278)	(6,014)	6,000	6,000	6,000
Change in Net Position	2,534	(8,278)	(6,014)	6,000	6,000	6,000
Beginning Net Position - July 1	31,094	33,628	25,350	19,336	25,336	31,336
Change in Net Position	2,534	(8,278)	(6,014)	6,000	6,000	6,000
Ending Net Position - June 30	33,628	25,350	19,336	25,336	31,336	37,336
Net Position (Fund Balance) Analysis						

Fund 06502 Equipment Fund

Program Description

The department's equipment fund provides a fleet of vehicles to department employees. The users are department employees, mostly enforcement wardens, fish and wildlife biologists, and park employees. Every month, users are charged for the miles driven during the previous month. This program is funded with an enterprise type proprietary fund. As such, the legislature does not appropriate funds or approve rates for the program. Instead, the legislature reviews the report for the enterprise fund and identifies any concerns with the financial position of the fund. The report for the enterprise fund is available in the appendix.

Revenues and Expenses

The objective of the vehicle account is to recover (through rates and annual auction sales) sufficient funds to cover administrative costs to operate the program (personal services and operations), fuel and repair costs of fleet, and replacement of fleet vehicles at approximately 120,000 miles. A total of 2.56 FTE are funded in this fund. The two largest costs are fuel and repairs. In FY 2012, the fund spent over \$1.36 million on fuel and \$418,000 on repairs. In FY2014, the fund spent \$1.41 million on fuel and \$527,000 on repairs. The volatility of gasoline prices continues to be a major challenge in estimating future

rates. In FY 2014 the department drove 5.9 million miles.

Each year, department employees drive approximately 6 million miles in department owned vehicles. The department currently has a fleet of over 525 vehicles, which are mainly used by enforcement officers, fish and wildlife biologists and parks employees. The department's request for vehicle replacement is for 30 vehicles in both FY 2016 and FY 2017. This is based on replacing vehicles after a minimum of 120,000 miles. This replacement schedule does not require a present law adjustment.

Rates and Rate Explanation

The department attempts to ensure that fees are commensurate with costs over time. It does this in two ways. First, proposed rates for the next biennium take into consideration any excess income or loss generated from previous periods. Second, prior to finalizing new rates at the beginning of a new fiscal year, the rates are recalculated based on actual information.

Description	FY2014	FY2015	FY2016	FY2017
Per Mile Rates:				
Sedans	\$0.46	\$0.46	\$0.46	\$0.46
Vans	\$0.53	\$0.53	\$0.53	\$0.53
Utilities	\$0.58	\$0.58	\$0.58	\$0.58
Pickup 1/2 Ton	\$0.53	\$0.53	\$0.53	\$0.53
Pickup 3/4 Ton	\$0.61	\$0.61	\$0.61	\$0.61

Vehicles will be assessed a minimum overhead charge in addition to the regular rates if not driven a minimum number of miles.

Changes in Level of Fees and Charges

No changes in rates are proposed.

Projected Fund Balance, Including Cash Fluctuations

At FYE 2014, the vehicle fund had total assets of \$6,713,867 and the book value (original cost less accumulated depreciation) of the fleet was \$5,902,590. A portion of the program's fund balance has been reserved for the book value of department vehicles. The fund's cash balance fluctuates during the year for two reasons. The first is that more miles are driven during in the summer and fall than during the winter and spring. The second reason is that new vehicles are purchased in the spring. Thus, the cash balance is normally highest in December after the hunting season and lowest in the spring after purchasing the new vehicles. Fiscal year end balances tend to be significantly higher than spring balances.

2017 Biennium Report on Internal Service and Enterprise Funds							
Agency # 52010	Agency Name: Department of Fish, Wildlife & Parks			Program Name: Administration			
	Fund 06502	Fund Name Equipment Enterprise Fund					
		Actual FY12	Actual FY13	Actual FY14	Budgeted FY15	Budgeted FY16	Budgeted FY17
Operating Revenues:							
Fee and Charges							
Fee Revenue B		2,382,711	2,686,086	2,781,145	2,900,000	2,900,000	2,900,000
Total Operating Revenues		2,382,711	2,686,086	2,781,145	2,900,000	2,900,000	2,900,000
Expenses:							
Personal Services		111,465	158,904	156,059	156,691	156,691	156,691
Other Operating Expenses		2,548,316	3,057,761	2,543,100	2,646,904	2,752,780	2,862,892
Total Operating Expenses		2,659,781	3,216,665	2,699,159	2,803,595	2,909,471	3,019,583
Operating Income (Loss)		(277,070)	(530,579)	81,986	96,405	(9,471)	(119,583)
Nonoperating Revenues:							
Nonoperating Expenses:							
Total Nonoperating Revenues (Expenses)		-	-	-	-	-	-
Income (Loss) Before Contributions and Transfers		(277,070)	(530,579)	81,986	96,405	(9,471)	(119,583)
Transfers In							
		283,110	-	257,919	150,000	150,000	150,000
Change in Net Position		6,040	(530,579)	339,905	246,405	140,529	30,417
Beginning Net Position - July 1		6,694,742	6,700,782	6,170,203	6,510,108	6,756,513	6,897,042
Change in Net Position		6,040	(530,579)	339,905	246,405	140,529	30,417
Ending Net Position - June 30		6,700,782	6,170,203	6,510,108	6,756,513	6,897,042	6,927,459
Net Position (Fund Balance) Analysis							

Working Capital and Fees Commensurate Analysis

The department attempts to manage this account so that a 60-day working capital amount of cash is available when the cash balance is at its lowest level.

Fund 06503 Warehouse Inventory

Program Description

The department's warehouse contains mainly uniform items (both for wardens and non-wardens) and items specifically related to the duties of the department such as gill nets for the fisheries biologists. Overhead costs are recovered by charging a predetermined fixed percentage to all sales.

Revenues and Expenses

Revenues come from the sales of inventory items to department employees. The department anticipates revenues to be constant at around \$105,000 per year for FY 2016 and FY 2017. The expenses associated with the warehouse include personal services, miscellaneous office supplies and expenses for the warehouse worker, and inventory purchased to replenish existing stock.

Rate and Rate Explanation

The rate requested for the warehouse is an overhead rate that is added to the cost of the inventory items. The overhead rate is expected to generate sufficient revenue to cover the administrative costs of the program. In 2014 the overhead rate was 25% and generated sufficient revenue to allow the department to reduce the \$27,000 loan from another fund to zero and cover the administrative costs of the program. No change in the overhead rate is being requested for FY 2016 and FY2017. The rate is calculated by estimating the support costs required to maintain the warehouse function such as personal services, office supplies, and other miscellaneous office costs. Based on estimated warehouse sales, a fixed overhead percentage is determined that allows the department to recover the warehouse support costs. This rate is also adjusted for any previous over or under collections. Due to the size of this operation, a simple warehouse overhead rate has been considered the most logical.

Changes in Level of Fees and Charges

There are no changes in fees proposed.

Projected Fund Balance, Including Cash Fluctuations

The fund balance in FY2014 was \$144,440. A portion of the program's fund balance has been reserved for the warehouse inventory. At FYE 2014, the warehouse inventory was \$104,004.

The cash balance is lowest during the winter when stock is replenished and highest during the summer when temporary and seasonal employees are hired and issued uniform items.

Working Capital and Fees Commensurate Analysis

The 60-day working capital requirement provides sufficient cash to fund on-going operations of this program. The department attempts to ensure that fees are commensurate with costs over time by adjusting the proposed rates for excess income or loss from previous periods.

2017 Biennium Report on Internal Service and Enterprise Funds							
Agency # 52010	Agency Name: Department of Fish, Wildlife & Parks			Program Name: Administration			
	Fund	Fund Name					
	06503	F & G Warehouse Inventory					
		Actual FY12	Actual FY13	Actual FY14	Budgeted FY15	Budgeted FY16	Budgeted FY17
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Operating Revenues:							
Fee and Charges							
Fee Revenue C		102,621	83,177	85,132	89,900	89,900	89,900
Total Operating Revenues		102,621	83,177	85,132	89,900	89,900	89,900
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Expenses:							
Personal Services		15,715	21,941	22,060	24,218	24,218	24,218
Other Operating Expenses		86,362	72,052	71,974	81,404	81,404	81,404
Total Operating Expenses		102,077	93,993	94,034	105,622	105,622	105,622
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Operating Income (Loss)		544	(10,816)	(8,902)	(15,722)	(15,722)	(15,722)
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Nonoperating Revenues:							
Nonoperating Expenses:							
Total Nonoperating Revenues (Expenses)		-	-	-	-	-	-
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Income (Loss) Before Contributions and Transfers		544	(10,816)	(8,902)	(15,722)	(15,722)	(15,722)
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Transfers In		-	63,000	-	-	-	-
Change in Net Position		544	52,184	(8,902)	(15,722)	(15,722)	(15,722)
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Beginning Net Position - July 1		98,406	98,950	151,134	142,232	126,510	110,788
Change in Net Position		544	52,184	(8,902)	(15,722)	(15,722)	(15,722)
Ending Net Position - June 30		98,950	151,134	142,232	126,510	110,788	95,066
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Net Position (Fund Balance) Analysis							